## ABSTRACT OF THE DISCLOSURE

The subject invention provides a viscoelastic polyurethane foam having a density of from one to thirty pounds per cubic foot formed from a composition comprising an isocyanate component substantially free of toluene diisocyanate, an isocyanate-reactive component, and a chain extender having a backbone chain with from two to eight carbon atoms. The chain extender also has a weight-average molecular weight of less than 1,000 and is present in an amount of from 5 to 50 parts by weight based on 100 parts by weight of the composition. The viscoelastic polyurethane foam has a glass transition temperature of from 15 to 35 degrees Celsius and a tan delta peak of from 0.9 to 1.5.

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